AMENDMENTS TO THE SPECIFICATION

Please replace the paragraph at page 4, line 3 with the following rewritten paragraph:

-- Fig. 1C is a schematic view, according to the conventional STI process, that forms a void in a trench; ~~and~~

Please replace the paragraph at page 4, line 5 with the following rewritten paragraph:

-- Figs. 2~12 are sectional views according to an embodiment of the present invention~~.~~; and

Please add the following new paragraph at page 4, line 7:

-- Figs. 13~17 are sectional views, which illustrate additional steps of the invention to further reduce the aspect ratio of a trench.

Please replace the paragraph at page 7, line 1 with the following rewritten paragraph:

-- Moreover, when the aspect ratio of the trench is very high, at least one cycle of the following steps as shown as Figs. 13~17, which are similar to Figs. 4~9, can be performed to further reduce the aspect ratio.

Please replace the paragraph at page 7, line 4 with the following rewritten paragraph:

-- Please refer to Fig. 13 which is similar to Fig. 4. ~~Similar to Fig. 4, using~~ Using HDP-CVD, a conformal second oxide layer 1310 ~~(not shown)~~ is formed on the remaining first oxide layer 410' and the surface of the trench 310.

Please replace the paragraph at page 7, line 7 with the following rewritten paragraph:

-- Please refer to Fig. 13 which is similar to Fig. 4. ~~Similar to Fig. 4, using~~ Using LP-CVD, a conformal second nitride layer 1320 ~~(not shown)~~ is formed on the second oxide layer 1310 ~~(not shown)~~.

Please replace the paragraph at page 7, line 10 with the following rewritten paragraph:

-- Please refer to Fig. 14 which is similar to Figs. 5 and 6. ~~Similar to Figs. 5 and 6, a~~ A photoresist recess procedure is performed. That is, a second photoresist layer 1410 ~~(not shown)~~ is formed in part of the trench 310 to cover part of the second nitride layer 1320 ~~(not shown)~~. The second photoresist layer 1410 ~~(not shown)~~ is at least 1000Å lower than the top surface of the substrate 200.

Please replace the paragraph at page 7, line 16 with the following rewritten paragraph:

-- Please refer to Fig. 15 which is similar to Fig. 7. ~~Similar to Fig. 7, using~~ Using the second photoresist layer 1410 ~~(not shown)~~ as a mask, part of the second nitride layer 1320 ~~(not shown)~~ is then removed.

Please replace the paragraph at page 7, line 19 with the following rewritten paragraph:

-- Please refer to Fig. 16 which is similar to Fig. 8. ~~Similar to Fig. 8, the~~ The second photoresist layer 1410 ~~(not shown)~~ is removed.

Please replace the paragraph at page 7, line 21 with the following rewritten paragraph:

-- Please refer to Fig. 17 which is similar to Fig. 9. ~~Similar to Fig. 9, using~~ Using the BOE solution, the second nitride layer 1320 ~~(not shown)~~ and part of the second oxide layer 1310 ~~(not shown)~~ are removed to leave a remaining second oxide layer 1310' ~~(not shown)~~ on the remaining first oxide layer 410'. Consequently, the aspect ratio of the trench 310 can be further reduced.